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Report of the Economic and Social Council

Programme budget for the biennium 2004-2005

Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its substantive and resumed substantive sessions of 2004

Report of the Secretary-General

Addendum

Summary

The present addendum is submitted to inform the General Assembly of the budgetary requirements resulting from resolution 2004/69 adopted by the Economic and Social Council at its last resumed substantive session of 2004, relating to activities in the area of international cooperation in tax matters. The expenditure requirements arising as a result of the resolution, estimated at full cost of $294,900 for 2005, can be absorbed within resources approved for the biennium 2004-2005. The related requirements for the biennium 2006-2007 and beyond are estimated at $589,800 per biennium. These requirements would be included in the proposed programme budgets for the biennium 2006-2007 and subsequent bienniums.

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I. Introduction

1. The present report is submitted to inform the General Assembly of the requirements resulting from resolution 2004/69 adopted by the Economic and Social Council at its last resumed substantive session of 2004.

2. In accordance with rule 31 of its rules of procedure, the Council was provided with a statement of programme budget implications prior to the adoption of the resolution. The additional requirements entailed by the Council's resolution, at full cost, are described below.

II. Additional requirements entailed by resolution 2004/69 adopted by the Economic and Social Council

3. Under the terms of resolution 2004/69, as orally amended, the Economic and Social Council decided, inter alia, that:

(a) The Ad Hoc Group of Experts on International Cooperation in Tax Matters shall be renamed the Committee of Experts on International Cooperation in Tax Matters;

(b) The Committee shall comprise 25 members nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems. The members shall be appointed by the Secretary-General, after notification to the Economic and Social Council. The term of office shall be four years;

(c) The Committee as of 2005 will meet on a yearly basis for not more than five days in Geneva, within existing resources;

(d) The Committee shall be serviced by a small technical staff, which shall, inter alia, within existing resources, help collect and disseminate information on tax policies and practices, in collaboration with concerned multilateral bodies and relevant international organizations.

4. The existing entitlement of the Ad Hoc Group of Experts on International Cooperation in Tax Matters is to meet for one five-day session every two years. In accordance with resolution 2004/69, it is estimated that each session of the renamed Committee of Experts, which would be held yearly for not more than five days in Geneva, would entail the provision of two meetings per day (one in the morning and one in the afternoon) for a total of 10 meetings, with interpretation services in all six languages. Documentation requirements are estimated at 18 pages each of 26 pre-session documents, 5 pages each of 7 in-session documents and 100 pages for 1 post-session document for each session.

5. In accordance with section I, paragraph 4, of General Assembly resolution 40/243, United Nations bodies shall meet at their respective established headquarters. The terms of Economic and Social Council resolution 2004/69 which would have the Committee of Experts meet in Geneva would represent an exception to the headquarters principle enunciated in Assembly resolution 40/243.

6. With reference to the phrase "within existing resources" in paragraphs 3 (c) and (d) above, the attention of the Council was drawn to the provision of part B, section VI, of General Assembly resolution 45/248, in which the Assembly reaffirmed that administrative and budgetary matters should be dealt with by the Fifth Committee and the Advisory Committee on Administrative and Budgetary Questions. It is the intention of the Secretariat to continue the arrangements in place with regard to a small technical staff and, if need be, to meet any additional staff requirements for servicing the Committee of Experts within available resources.

7. Under the terms of Economic and Social Council resolution 2004/69, requirements for the holding of a session of the Committee of Experts, at full cost, are estimated at $294,900, as described below:

Estimated requirements

		United States dollars
Section 2. General Assembly affairs and conference services		
Meeting servicing interpretation and documentation		126 100
Section 9. Economic and social affairs		
Travel and per diem expenses of members of the Committee of Experts	156 900	
Travel and per diem expenses of staff	9 000	
Subtotal		**165 900**
Section 29E. Administration Geneva		
Support services		2 900
Total		**294 900**

8. For the session of the Committee of Experts in 2005, the related requirements would be met from the existing provisions for the Ad Hoc Group of Experts in the biennium 2004-2005. The total estimated requirements at full cost for the biennium 2006-2007 and beyond would amount to $589,800 per biennium, representing net additional requirements of $294,900 over the 2004-2005 provisions. These requirements would be included in the proposed programme budgets for the biennium 2006-2007 and subsequent bienniums.

III. Conclusion

9. **In summary, the implications of Economic and Social Council resolution 2004/69 give rise to estimated requirements totalling $294,900 for the biennium 2004-2005 under section 2, General Assembly affairs and conference services ($126,100), section 9, Economic and social affairs ($165,900), and section 29E, Administration, Geneva ($2,900) of the programme budget. Provisions made under the respective sections of the programme budget for the biennium 2004-2005 will be utilized to cover these requirements. Consequently, there would no additional requirements over and above the resources approved in the programme budget for the biennium 2004-2005.**

10. Resources required for holding two sessions of the Committee of Experts on International Cooperation in Tax Matters in each biennium, estimated at a total amount of $589,800, would be requested in the context of the proposed programme budget for the biennium 2006-2007 and subsequent bienniums.